

**Senate File 6 - Introduced**

SENATE FILE 6  
BY JOHNSON

**A BILL FOR**

1 An Act exempting the sales price for the use of self-pay  
2 washers and dryers from the sales tax.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, Code 2011, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 96. The sales price for the use of a  
4 self-pay washer or dryer.

5 EXPLANATION

6 This bill exempts the sales price for the use of self-pay  
7 washers and dryers from the sales tax.

8 By operation of Code section 423.6, an item exempt from the  
9 imposition of the sales tax is also exempt from the use tax  
10 imposed in Code section 423.5.